

**Instructions to Complete
Supplemental Balance Sheet – Packers
Form P&SP –3110**

Mail the completed form to the regional office of the Packers and Stockyards Programs as listed below. The states covered by each regional office are listed below the regional office's address.

Regional Offices of the Packers and Stockyards Programs Grain Inspection, Packers and Stockyards Administration		
Atlanta Regional Office Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: PSPAtlantaGA.GIPSA@usda.gov	Denver Regional Office One Gateway Centre 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: PSPDenverCO.GIPSA@usda.gov	Des Moines Regional Office Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: PSPDesMoinesIA.GIPSA@usda.gov
States Covered	States Covered	States Covered
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NE, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, SD, WI

Additional copies of the report may be obtained from the regional office covering your state. All inquiries concerning any section or part of a section contained in the report can also be addressed to that regional office.

Penalties for failure to file: You may be fined \$110 for each day the report remains delinquent.

Line No.	Subject	Instructions
Section 1 – General Information		
1	Balance Sheet Date	Enter the date the Balance Sheet was prepared as of.
2	Name and Address of Packer	List the name of the packing firm and the mailing address.
Section 1 – Assets		
A. Current Assets		
201		Enter the dollar value of cash on hand or cash in the bank.
202		Enter the dollar value of any temporary cash investments (securities, CD's, etc.).
203		Enter the total dollar value of accounts receivable owed to you from the trade.
204		Enter the total dollar value of accounts receivable owed to you from others (owners, officers, etc.).
205		Add lines 203 and 204; enter as the subtotal of accounts receivable before allowance.
206		Enter the total dollar value of allowance for doubtful accounts. This is accounts that you do not think you will be paid for.
207		Subtract line 206 from line 205; enter as the Net Realizable Accounts Receivable.
208		Enter the dollar value of notes and loans receivable due within one year from subsidiaries and affiliated companies.
209		Enter the dollar value of notes and loans receivable due within one year from owners, directors, officers, and stockholders.
210		Enter the dollar value of notes and loans receivable due within one year from others.
211		Add lines 208, 209 and 210; enter as the total dollar value of notes and loans receivable due within one year of the reporting period.

Line No.	Subject	Instructions
212		Enter the dollar value of livestock inventory on hand at the close of the reporting period.
213		Enter the dollar value of meat and meat food products in inventory at the close of the reporting period.
214		Enter the dollar value of all other inventories on hand at the close of the reporting period.
215		Add lines 212 through 214; enter as a total dollar value of inventories on hand at the close of the reporting period.
216		Enter the dollar value of advances made on livestock and meat at the close of the reporting period.
217		Enter the dollar value of all prepaid expenses at the close of the reporting period.
218		Enter the dollar value of any other current assets at the close of the reporting period.
219		Add lines 201, 202, 207, 211 and 215-218; enter as the total amount of current assets.
B. Investments		
220		Enter the dollar value of investments in the subsidiaries and affiliated companies included on form P&SP-3000 in line 18.
221		Enter the dollar value of any other investments you have obtained during the reporting period.
222		Add lines 220 and 221; enter as the total dollar value of investments.
C. Fixed Assets		
223		Enter the dollar value of the land your firm owns.
224		Enter the dollar value of the building, equipment, and all other fixed assets that your firm owns.
225		Enter the dollar value of the accumulated depreciation and amortization of the lines in line 224.
226		Subtract line 225 from 224; enter as the dollar value the fixed assets.
227		Add lines 223 and 226; enter as the net fixed assets.
D. Other Assets		
228		Enter the dollar value of any notes receivable due after one year.
229		Enter the dollar value of any goodwill, patents, trademarks your firm has obtained.
230 and 231		Enter the dollar value and specify any other assets your firm has.
232		Add lines 228 through 231; enter as the total dollar value of all other assets.
233		Add lines 219, 222, 227 and 232; enter as the total dollar value of the firm's assets.
Section 2 – Liabilities and Owners' Equity		
A. Current Liabilities		
301		Enter the dollar value of any bank overdraft.
302		Enter the total dollar value of accounts payable to who you owe for livestock.
303		Enter the total dollar value of accounts payable to who you owe for meat and other lines.
304		Enter the dollar value of notes and loans payable due within one year to banks, financing and lending companies.
305		Enter the dollar value of notes and loans payable due within one year to subsidiaries and affiliated companies.
306		Enter the dollar value of notes and loans payable due within one year to owners, directors, officers, and/or stockholders.

Line No.	Subject	Instructions
307		Enter the dollar value of notes and loans payable due within one year to others.
308		Add lines 304 through 307; enter as the total dollar value of notes and loans payable due within one year of the reporting period.
309		Enter the dollar value of any accrued liabilities during the reporting period.
310		Enter the dollar value of accrued federal and other income taxes during the reporting period.
311		Enter the dollar value of any other taxes during the reporting period.
312		Enter the dollar value of any other current liabilities accrued during the reporting period.
313		Add lines 301 through 303 and lines 308 through 312; enter as a total dollar value of current liabilities.
47B. Long-Term Liabilities		
314		Enter the dollar value of notes and loans payable due after one year to banks, financing and lending companies.
315		Enter the dollar value of notes and loans payable due after one year to subsidiaries and affiliated companies.
316		Enter the dollar value of notes and loans payable due after one year to owners, directors, officers, and/or stockholders.
317		Enter the dollar value of notes and loans payable due after one year to others.
318		Add lines 314 through 317; enter as the total dollar value of notes and loans payable due after one year of the reporting period.
319		Add lines 313 and 318; enter as the total dollar value of liabilities.
C. Deferred Income Taxes		
320		Enter the dollar value of deferred taxes.
D. Owners' Equity		
321		If incorporated, enter the dollar value of capital stock, both preferred and common stock.
322		Enter the dollar value of an additional monies paid-in capital.
323		Enter the dollar value of retained earnings.
324		Enter the dollar value of the cost of Treasury stock.
325		Subtract line 324 from 323; enter as the dollar value of total retained earnings.
326		If unincorporated, enter the dollar value of Owners' Capital, net of withdrawals.
327		Add lines 321, 322, 325 and 326; enter as the dollar value of total owners' equity.
328		Add lines 319, 320 and 327; enter as the total dollar value of liabilities and owners' equity.
3	Contingent Liabilities	For contingent liabilities, briefly explain the possible direct financial obligations which are unsettled as to the certainty of a liability and the amount.
4	Date	Enter the date the report was signed.
5	Title	Enter the title of the person signing the report
6	Signature	An owner, partner, POA, or officer of a corporation must sign the report.